



March 27, 2015

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## ENGROSSED SENATE BILL No. 426

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DIGEST OF SB 426 (Updated March 26, 2015 10:31 am - DI 75)

**Citations Affected:** IC 3-8; IC 6-1.1; IC 36-2; IC 36-6.

**Synopsis:** County and township assessor qualifications. Assessor qualifications. Removes requirements that a candidate for county or township assessor must attain a certain level assessor-appraiser certification as a condition for becoming a candidate for the office. Provides that an individual who has never held the assessor's office must have a level two assessor-appraiser certification before the individual assumes the office of assessor (county or township). Provides that an individual who has held the assessor's office must have a level three assessor-appraiser certification before the individual assumes a new term of office (county or township). Requires a county fiscal body to establish the salary of the county assessor so that a county assessor who has attained a level three certification is entitled to an annual salary that is at least \$2,500 more than the salary of a county assessor who has a level two certification. Provides that if a county assessor who takes office with a level two certification attains level three certification not later than January 1 of the third year of the county assessor's term of office, the county assessor is entitled to the  
(Continued next page)

**Effective:** July 1, 2015.

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### Houchin, Kenley, Buck, Ford

(HOUSE SPONSORS — TRUITT, CHERRY, GOODIN, RHOADS)

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January 12, 2015, read first time and referred to Committee on Local Government.  
February 5, 2015, reported favorably — Do Pass.  
February 23, 2015, read second time, amended, ordered engrossed.  
February 24, 2015, engrossed. Read third time, passed. Yeas 47, nays 3.

#### HOUSE ACTION

March 5, 2015, read first time and referred to Committee on Local Government.  
March 26, 2015, amended, reported — Do Pass.

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ES 426—LS 6587/DI 92



## Digest Continued

level three salary, beginning on the date the county assessor attains level three certification. Makes analogous changes for township assessors. Specifies that after June 30, 2017, an employee of the county assessor or township assessor who performs real property assessing duties must have attained the certification of a level three assessor-appraiser. Specifies that after June 30, 2017, if the county assessor or township assessor has not attained the level three certification, the county or township fiscal body shall authorize either: (1) the employment of at least one deputy or employee who has attained certification of a level three assessor-appraiser; or (2) contracting for the services of an individual who has attained certification of a level three assessor-appraiser. Provides that the cost of employing or contracting for a level three assessor-appraiser shall be paid from the assessor's budget. Makes conforming changes in related statutes. Removes a provision relating to the existence of a vacancy of the office of township assessor if the township assessment duties are transferred to the county assessor. Repeals obsolete statutes relating to the referendum held in 2008 in townships to determine whether the township assessor's office should be maintained.



March 27, 2015

First Regular Session 119th General Assembly (2015)

PRINTING CODE. Amendments: Whenever an existing statute (or a section of the Indiana Constitution) is being amended, the text of the existing provision will appear in this style type, additions will appear in **this style type**, and deletions will appear in ~~this style type~~.

Additions: Whenever a new statutory provision is being enacted (or a new constitutional provision adopted), the text of the new provision will appear in **this style type**. Also, the word **NEW** will appear in that style type in the introductory clause of each SECTION that adds a new provision to the Indiana Code or the Indiana Constitution.

Conflict reconciliation: Text in a statute in *this style type* or ~~this style type~~ reconciles conflicts between statutes enacted by the 2014 Regular Session and 2014 Second Regular Technical Session of the General Assembly.

## ENGROSSED SENATE BILL No. 426

A BILL FOR AN ACT to amend the Indiana Code concerning local government.

*Be it enacted by the General Assembly of the State of Indiana:*

1       SECTION 1. IC 3-8-1-23, AS AMENDED BY P.L.76-2014,  
2       SECTION 12, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE  
3       JULY 1, 2015]: Sec. 23. (a) A candidate for the office of county  
4       assessor must **satisfy the following**:

5               (1) **The candidate must** have resided in the county for at least  
6               one (1) year before the election, as provided in Article 6, Section  
7               4 of the Constitution of the State of Indiana.

8               (2) **The candidate must** own real property located in the county  
9               upon taking office. ~~and~~

10              (3) ~~fulfill the requirements of subsections (b) through (d), as~~  
11              ~~applicable.~~

12              (b) ~~A candidate for the office of county assessor who runs in an~~  
13              ~~election after June 30, 2008, must have attained the certification of a~~  
14              ~~level two assessor-appraiser under IC 6-1.1-35.5 before taking office.~~

15              (c) ~~A candidate for the office of county assessor who:~~

16              ~~(1) did not hold the office of county assessor on January 1, 2012;~~

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and

(2) runs in an election after January 1, 2012;  
must have attained the certification of a level three assessor-appraiser  
under IC 6-1.1-35.5 before taking office.

(d) A candidate for the office of county assessor who:

(1) held the office of county assessor on January 1, 2012; and

(2) runs in an election after January 1, 2016;

must have attained the certification of a level three assessor-appraiser  
under IC 6-1.1-35.5 before taking office.

SECTION 2. IC 3-8-1-23.6 IS REPEALED [EFFECTIVE JULY 1,  
2015]. Sec. 23.6. (a) A candidate for the office of township assessor  
under IC 36-6-5-1 who runs in an election after June 30, 2008; must  
have attained the certification of a level two assessor-appraiser under  
IC 6-1.1-35.5 before taking office.

(b) A candidate for the office of township assessor under  
IC 36-6-5-1 who:

(1) did not hold the office of township assessor on January 1,  
2012; and

(2) runs in an election after January 1, 2012;

must have attained the certification of a level three assessor-appraiser  
under IC 6-1.1-35.5 before taking office.

(c) A candidate for the office of township assessor under  
IC 36-6-5-1 who:

(1) held the office of township assessor on January 1, 2012; and

(2) runs in an election after January 1, 2016;

must have attained the certification of a level three assessor-appraiser  
under IC 6-1.1-35.5 before taking office.

SECTION 3. IC 6-1.1-1-24, AS AMENDED BY P.L.1-2010,  
SECTION 20, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE  
JULY 1, 2015]: Sec. 24. If a transfer from a township assessor to the  
county assessor of the assessment duties prescribed by this article  
results from the failure of a person elected to the office of township  
assessor to attain the certification of a level two assessor-appraiser as  
provided in IC 3-8-1-23.6; occurs as described in IC 36-2-15-5(c), a  
reference to the township assessor in this article is considered to be a  
reference to the county assessor.

SECTION 4. IC 36-2-5-3, AS AMENDED BY P.L.219-2007,  
SECTION 106, IS AMENDED TO READ AS FOLLOWS  
[EFFECTIVE JULY 1, 2015]: Sec. 3. (a) The county fiscal body shall  
fix the compensation of officers, deputies, and other employees whose  
compensation is payable from the county general fund, county highway  
fund, county health fund, county park and recreation fund, aviation



fund, or any other fund from which the county auditor issues warrants for compensation. This includes the power to:

- (1) fix the number of officers, deputies, and other employees;
- (2) describe and classify positions and services;
- (3) adopt schedules of compensation; and
- (4) hire or contract with persons to assist in the development of schedules of compensation.

(b) Subject to subsection (c), the county fiscal body shall provide for a county assessor or elected township assessor who has attained a level two or level three certification under IC 6-1.1-35.5 to receive annually one thousand dollars (\$1,000), which is in addition to and not part of the annual compensation of the assessor. Subject to subsection (c), the county fiscal body shall provide for a county or township deputy assessor who has attained a level two or level three certification under IC 6-1.1-35.5 to receive annually five hundred dollars (\$500), which is in addition to and not part of the annual compensation of the county or township deputy assessor.

(c) (b) Notwithstanding subsection (a), the board of each local health department shall prescribe the duties of all its officers and employees, recommend the number of positions, describe and classify positions and services, adopt schedules of compensation, and hire and contract with persons to assist in the development of schedules of compensation.

(d) (c) This section does not apply to community corrections programs (as defined in IC 11-12-1-1 and IC 35-38-2.6-2).

(e) Subsection (b) applies regardless of whether the assessor or deputy assessor attained the level two certification:

- (1) while in office; or
- (2) before assuming office.

SECTION 5. IC 36-2-5-3.5 IS ADDED TO THE INDIANA CODE AS A NEW SECTION TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2015]: **Sec. 3.5. (a) The county fiscal body shall establish the salary for the county assessor so that a county assessor who has attained a level three certification under IC 6-1.1-35.5 is entitled to an annual salary that is at least two thousand five hundred dollars (\$2,500) more than the salary of a county assessor who has a level two certification. If a county assessor who takes office with a level two certification attains a level three certification not later than January 1 of the third year of the county assessor's term of office, the county assessor is entitled to be paid the salary of a county assessor who has attained a level three certification, beginning on the date the county assessor attains the level three certification.**



(b) The county fiscal body shall establish the salary for an elected township assessor of the county so that a township assessor who has attained a level three certification under IC 6-1.1-35.5 is entitled to an annual salary that is at least two thousand five hundred dollars (\$2,500) more than the salary of a township assessor who has a level two certification. If a township assessor who takes office with a level two certification attains a level three certification not later than January 1 of the third year of the township assessor's term of office, the township assessor is entitled to be paid the salary of a township assessor who has attained a level three certification, beginning on the date the township assessor attains the level three certification.

(c) The county fiscal body shall establish the salary for a county or township deputy assessor so that a deputy assessor who has attained a level two or level three certification under IC 6-1.1-35.5 is entitled to receive an annual salary that is at least five hundred dollars (\$500) more than a deputy assessor who has not attained a level two or a level three certification, beginning on the date the township assessor attains the level two or level three certification.

SECTION 6. IC 36-2-15-2, AS AMENDED BY P.L.88-2005, SECTION 15, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2015]: Sec. 2. (a) A county assessor shall be elected under IC 3-10-2-13 by the voters of the county.

(b) To be eligible to serve as an assessor, ~~a person~~ **an individual** must meet the **following** qualifications ~~prescribed by IC 3-8-1-23~~ **before taking office:**

(1) **If the individual has never held the office of county assessor, the individual must have attained a level two assessor-appraiser certification under IC 6-1.1-35.5.**

(2) **If the individual has held the office of county assessor, the individual must have attained a level three assessor-appraiser certification under IC 6-1.1-35.5.**

(c) A county assessor must reside within the county as provided in Article 6, Section 6 of the Constitution of the State of Indiana. The assessor forfeits office if the assessor ceases to be a resident of the county.

(d) The term of office of a county assessor is four (4) years, beginning January 1 after election and continuing until a successor is elected and qualified.

SECTION 7. IC 36-2-15-5, AS AMENDED BY P.L.76-2014, SECTION 65, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2015]: Sec. 5. (a) The county assessor shall perform the



functions assigned by statute to the county assessor, including the following:

- (1) Countywide equalization.
- (2) Selection and maintenance of a countywide computer system.
- (3) Certification of gross assessments to the county auditor.
- (4) Discovery of omitted property.

(5) In:

(A) a township in which the transfer of duties of the elected township assessor is required by subsection (c); or

(B) a township in which the duties relating to the assessment of tangible property are not required to be performed by a township assessor elected under IC 36-6-5;

performance of the assessment duties prescribed by IC 6-1.1.

(b) A transfer of duties between assessors does not affect:

(1) any assessment, assessment appeal, or other official action made by an assessor before the transfer; or

(2) any pending action against, or the rights of any party that may possess a legal claim against, an assessor that is not described in subdivision (1).

Any assessment, assessment appeal, or other official action of an assessor made by the assessor within the scope of the assessor's official duties before the transfer is considered as having been made by the assessor to whom the duties are transferred.

(c) If

~~(1) for a particular general election after June 30, 2008, the person~~  
**individual** elected to the office of township assessor has not attained the **assessor-appraiser** certification of a **level two assessor-appraiser** or

~~(2) for a particular general election after January 1, 2016, the person elected to the office of township assessor has not attained the certification of a level three assessor-appraiser;~~

**as provided in IC 3-8-1-23.6 level required by IC 36-6-5-1** before the date the term of office begins, the assessment duties prescribed by IC 6-1.1 that would otherwise be performed in the township by the township assessor are transferred to the county assessor on that date. If assessment duties in a township are transferred to the county assessor under this subsection, those assessment duties are transferred back to the township assessor if at a later election ~~a person~~ **an individual** who has attained the **required level of assessor-appraiser** certification **referred to in subdivision (1) or (2) level required by IC 36-6-5-1** is elected to the office of township assessor.

~~(d) If assessment duties in a township are transferred to the county~~



assessor under subsection (c); the office of elected township assessor remains vacant for the period during which the assessment duties prescribed by IC 6-1-1 are transferred to the county assessor.

(c) A referendum shall be held under sections 7.4 through 11 of this chapter in each township in which the number of parcels of real property on January 1, 2008, is at least fifteen thousand (15,000) to determine whether to transfer to the county assessor the assessment duties prescribed by IC 6-1-1 that would otherwise be performed by the elected township assessor of the township.

SECTION 8. IC 36-2-15-7.4 IS REPEALED [EFFECTIVE JULY 1, 2015]. Sec. 7.4: (a) Assessment duties are transferred to the county assessor as described in section 5(e) of this chapter only if a majority of the individuals in the township who vote in a referendum that is conducted in accordance with this section and sections 8 through 11 of this chapter approves the transfer.

(b) The question to be submitted to the voters in the referendum must read as follows:

"Should the assessing duties of the elected township assessor in the township be transferred to the county assessor?"

SECTION 9. IC 36-2-15-8 IS REPEALED [EFFECTIVE JULY 1, 2015]. Sec. 8: (a) The county legislative body shall act under IC 3-10-9-3 to certify the question to be voted on at the referendum under this chapter to the county election board:

(b) Each county clerk shall, upon receiving the question certified by the county legislative body under subsection (a), call a meeting of the county election board to make arrangements for the referendum.

(c) The referendum shall be held in the general election in 2008.

(d) The referendum shall be held under the direction of the county election board, which shall take all steps necessary to carry out the referendum.

(e) Not less than ten (10) days before the date on which the referendum is to be held, the county election board shall cause notice of the question that is to be voted upon at the referendum to be published in accordance with IC 5-3-1.

SECTION 10. IC 36-2-15-9 IS REPEALED [EFFECTIVE JULY 1, 2015]. Sec. 9: Each county election board shall cause:

(1) the question certified to the circuit court clerk by the county legislative body to be placed on the ballot in the form prescribed by IC 3-10-9-4; and

(2) an adequate supply of ballots and voting equipment to be delivered to the precinct election board of each precinct in which the referendum under this chapter is to be held.





SECTION 11. IC 36-2-15-10 IS REPEALED [EFFECTIVE JULY 1, 2015]. Sec. 10: The individuals entitled to vote in a referendum under this chapter are all the registered voters resident in the township in which the referendum is held:

SECTION 12. IC 36-2-15-11 IS REPEALED [EFFECTIVE JULY 1, 2015]. Sec. 11: (a) Each precinct election board shall count the affirmative votes and the negative votes cast in the referendum under this chapter and shall certify those two (2) totals to the county election board of the county. The circuit court clerk of the county shall, immediately after the votes cast in the referendum have been counted, certify the results of the referendum to the county legislative body. Upon receiving the certification of all the votes cast in the referendum, the county legislative body shall promptly notify the department of local government finance of the result of the referendum. If a majority of the individuals who voted in the referendum voted "yes" on the referendum question:

(1) the county legislative body shall promptly notify:

(A) the county assessor;

(B) the elected township assessor in the township; and

(C) each candidate in an election described in subsection (b); of the results of the referendum; and

(2) with respect to a particular elected township assessor in the county, the assessment duties prescribed by IC 6-1.1 are transferred to the county assessor on January 1, 2009:

(b) If:

(1) an election is held in the general election in 2008 of an elected township assessor; and

(2) a majority of the individuals who voted in the referendum held under this chapter voted "yes" on the referendum question;

the results of the election of the elected township assessor are nullified:

SECTION 13. IC 36-2-16-8, AS AMENDED BY P.L.146-2008, SECTION 699, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2015]: Sec. 8. (a) The county assessor may appoint the number of full-time or part-time deputies and employees authorized by the county fiscal body.

(b) **After June 30, 2009; Before July 1, 2017**, an employee of the county assessor who performs real property assessing duties must have attained the level of certification under IC 6-1.1-35.5 that the county assessor is required to attain under ~~IC 3-8-1-23~~; **IC 36-2-15-2(b)**.

(c) **After June 30, 2017**, an employee of the county assessor who performs real property assessing duties must have attained the certification of a level three assessor-appraiser under IC 6-1.1-35.5.



(d) This subsection applies after June 30, 2017. If the county assessor has not attained the certification of a level three assessor-appraiser under IC 6-1.1-35.5, the county fiscal body shall authorize either of the following:

(1) The appointment of at least one (1) deputy or employee who has attained the certification of a level three assessor-appraiser under IC 6-1.1-35.5.

(2) Contracting with a person who has attained, or who employs for purposes of the contract an individual who has attained, the certification of a level three assessor-appraiser under IC 6-1.1-35.5.

**Payment for the deputy, employee, or contractor shall be made from the budget for the county assessor.**

SECTION 14. IC 36-6-5-1, AS AMENDED BY P.L.1-2009, SECTION 164, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2015]: Sec. 1. (a) Subject to subsection (g), before 2009, a township assessor shall be elected under IC 3-10-2-13 by the voters of each township:

(1) having:

(A) a population of more than eight thousand (8,000); or

(B) an elected township assessor or the authority to elect a township assessor before January 1, 1979; and

(2) in which the number of parcels of real property on January 1, 2008, is at least fifteen thousand (15,000).

(b) Subject to subsection (g), before 2009, a township assessor shall be elected under IC 3-10-2-14 (repealed effective July 1, 2008) in each township:

(1) having a population of more than five thousand (5,000) but not more than eight thousand (8,000), if:

(A) the legislative body of the township, by resolution, declares that the office of township assessor is necessary; and

(B) the resolution is filed with the county election board not later than the first date that a declaration of candidacy may be filed under IC 3-8-2; and

(2) in which the number of parcels of real property on January 1, 2008, is at least fifteen thousand (15,000).

(c) Subject to subsection (g), a township government that is created by merger under IC 36-6-1.5 shall elect only one (1) township assessor under this section.

(d) Subject to subsection (g), after 2008 a township assessor shall be elected under IC 3-10-2-13 only by the voters of each township in which:



(1) the number of parcels of real property on January 1, 2008, is at least fifteen thousand (15,000); and

(2) the transfer to the county assessor of the assessment duties prescribed by IC 6-1.1 is disapproved in the referendum under IC 36-2-15.

(e) The township assessor must reside within the township as provided in Article 6, Section 6 of the Constitution of the State of Indiana. The assessor forfeits office if the assessor ceases to be a resident of the township.

(f) The term of office of a township assessor is four (4) years, beginning January 1 after election and continuing until a successor is elected and qualified. However, the term of office of a township assessor elected at a general election in which no other township officer is elected ends on December 31 after the next election in which any other township officer is elected.

(g) ~~A person who runs for the office of township assessor in an election after June 30, 2008, is subject to IC 3-8-1-23.6.~~ **To be eligible to serve as a township assessor, an individual must meet the following qualifications before taking office:**

**(1) If the individual has never held the office of township assessor, the individual must have attained a level two assessor-appraiser certification under IC 6-1.1-35.5.**

**(2) If the individual has held the office of township assessor, the individual must have attained a level three assessor-appraiser certification under IC 6-1.1-35.5.**

(h) After June 30, 2008, the county assessor shall perform the assessment duties prescribed by IC 6-1.1 in a township in which the number of parcels of real property on January 1, 2008, is less than fifteen thousand (15,000).

SECTION 15. IC 36-6-5-4, AS ADDED BY P.L.146-2008, SECTION 712, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2015]: Sec. 4. ~~After June 30, 2009,~~ **(a) Before July 1, 2017,** an employee of a township assessor who performs real property assessing duties must have attained the level of certification under IC 6-1.1-35.5 that the township assessor is required to attain under ~~IC 3-8-1-23.6.~~ **section 1(g) of this chapter.**

**(b) After June 30, 2017, an employee of a township assessor who performs real property assessing duties must have attained the certification of a level three assessor-appraiser under IC 6-1.1-35.5.**

**(c) This subsection applies after June 30, 2017. If the township assessor has not attained the certification of a level three assessor-appraiser under IC 6-1.1-35.5, the township fiscal body**



1 shall authorize either of the following:  
 2 (1) The appointment of at least one (1) deputy or employee  
 3 who has attained the certification of a level three  
 4 assessor-appraiser under IC 6-1.1-35.5.  
 5 (2) Contracting with a person who has attained, or who  
 6 employs for purposes of the contract an individual who has  
 7 attained, the certification of a level three assessor-appraiser  
 8 under IC 6-1.1-35.5.  
 9 Payment for the deputy, employee, or contractor shall be made  
 10 from the budget for the township assessor.



# COMMITTEE REPORT

Madam President: The Senate Committee on Local Government, to which was referred Senate Bill No. 426, has had the same under consideration and begs leave to report the same back to the Senate with the recommendation that said bill DO PASS.

(Reference is to SB 426 as introduced.)

HEAD, Chairperson

Committee Vote: Yeas 8, Nays 0

## SENATE MOTION

Madam President: I move that Senate Bill 426 be amended to read as follows:

Page 1, delete lines 1 through 16, begin a new paragraph and insert:  
"SECTION 1. IC 3-8-1-23, AS AMENDED BY P.L.76-2014, SECTION 12, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2015]: Sec. 23. (a) A candidate for the office of county assessor must **satisfy the following:**

(1) **The candidate must** have resided in the county for at least one (1) year before the election, as provided in Article 6, Section 4 of the Constitution of the State of Indiana.

(2) **The candidate must** own real property located in the county upon taking office. ~~and~~

(3) ~~fulfill the requirements of subsections (b) through (d), as applicable.~~ **If the candidate holds the office of county assessor at the time the candidate files the candidate's candidacy document (as defined in IC 3-5-7-6), the candidate must have attained the certification of a level three assessor-appraiser under IC 6-1.1-35.5 not later than the time the candidate files the candidate's candidacy document.**

~~(b) A candidate for the office of county assessor who runs in an election after June 30, 2008, must have attained the certification of a level two assessor-appraiser under IC 6-1.1-35.5 before taking office.~~

~~(c) A candidate for the office of county assessor who:~~

~~(1) did not hold the office of county assessor on January 1, 2012; and~~

~~(2) runs in an election after January 1, 2012;~~

~~must have attained the certification of a level three assessor-appraiser under IC 6-1.1-35.5 before taking office.~~

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(d) A candidate for the office of county assessor who:

(1) held the office of county assessor on January 1, 2012; and

(2) runs in an election after January 1, 2016;

must have attained the certification of a level three assessor-appraiser under IC 6-1.1-35.5 before taking office.

(b) This subsection applies only to a candidate described in subsection (a)(3). The candidate must attach to the candidate's candidacy document a copy of the certification that the candidate has attained the certification of a level three assessor-appraiser under IC 6-1.1-35.5. The circuit court clerk shall reject a candidacy document that does not have the certification attached."

Page 2, delete lines 1 through 9.

Page 3, delete lines 17 through 20, begin a new paragraph and insert:

"(e) As used in this subsection, "county assessor" means a person elected to the office of county assessor. If a county assessor fails to attain the certification of a level three assessor-appraiser under IC 6-1.1-35.5 within one (1) year after taking office, then the county executive (as defined in IC 36-1-2) shall order the county auditor to withhold from the salary of the county assessor five thousand dollars (\$5,000) to be held in an escrow account until the date on which the county assessor attains the certification of a level three assessor-appraiser under IC 6-1.1-35.5."

Page 6, delete lines 18 through 21, begin a new paragraph and insert:

"(i) As used in this subsection, "township assessor" means a person elected to the office of township assessor. If a township assessor fails to attain the certification of a level three assessor-appraiser under IC 6-1.1-35.5 within one (1) year after taking office, then the township executive (as defined in IC 36-1-2) shall order the fiscal officer of the township to withhold from the salary of the township assessor five thousand dollars (\$5,000) to be held in an escrow account until the date on which the township assessor attains the certification of a level three assessor-appraiser under IC 6-1.1-35.5."

Renumber all SECTIONS consecutively.

(Reference is to SB 426 as printed February 6, 2015.)

HOUCHIN



## COMMITTEE REPORT

Mr. Speaker: Your Committee on Local Government, to which was referred Senate Bill 426, has had the same under consideration and begs leave to report the same back to the House with the recommendation that said bill be amended as follows:

Page 1, line 3, strike "(a)".

Page 1, line 11, delete "If the candidate holds the office of county assessor".

Page 1, delete lines 12 through 16.

Page 2, delete lines 15 through 20.

Page 2, delete lines 39 through 42, begin a new paragraph and insert:

"SECTION 3. IC 6-1.1-1-24, AS AMENDED BY P.L.1-2010, SECTION 20, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2015]: Sec. 24. If a transfer from a township assessor to the county assessor of the assessment duties prescribed by this article ~~results from the failure of a person elected to the office of township assessor to attain the certification of a level two assessor-appraiser as provided in IC 3-8-1-23-6;~~ **occurs** as described in IC 36-2-15-5(c), a reference to the township assessor in this article is considered to be a reference to the county assessor.

SECTION 4. IC 36-2-5-3, AS AMENDED BY P.L.219-2007, SECTION 106, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2015]: Sec. 3. (a) The county fiscal body shall fix the compensation of officers, deputies, and other employees whose compensation is payable from the county general fund, county highway fund, county health fund, county park and recreation fund, aviation fund, or any other fund from which the county auditor issues warrants for compensation. This includes the power to:

- (1) fix the number of officers, deputies, and other employees;
- (2) describe and classify positions and services;
- (3) adopt schedules of compensation; and
- (4) hire or contract with persons to assist in the development of schedules of compensation.

(b) ~~Subject to subsection (c), the county fiscal body shall provide for a county assessor or elected township assessor who has attained a level two or level three certification under IC 6-1.1-35.5 to receive annually one thousand dollars (\$1,000); which is in addition to and not part of the annual compensation of the assessor. Subject to subsection (c), the county fiscal body shall provide for a county or township deputy assessor who has attained a level two or level three certification under~~



IC 6-1.1-35.5 to receive annually five hundred dollars (\$500), which is in addition to and not part of the annual compensation of the county or township deputy assessor.

(c) (b) Notwithstanding subsection (a), the board of each local health department shall prescribe the duties of all its officers and employees, recommend the number of positions, describe and classify positions and services, adopt schedules of compensation, and hire and contract with persons to assist in the development of schedules of compensation.

(d) (c) This section does not apply to community corrections programs (as defined in IC 11-12-1-1 and IC 35-38-2.6-2).

(e) Subsection (b) applies regardless of whether the assessor or deputy assessor attained the level two certification:

(1) while in office; or

(2) before assuming office.

SECTION 5. IC 36-2-5-3.5 IS ADDED TO THE INDIANA CODE AS A NEW SECTION TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2015]: **Sec. 3.5. (a) The county fiscal body shall establish the salary for the county assessor so that a county assessor who has attained a level three certification under IC 6-1.1-35.5 is entitled to an annual salary that is at least two thousand five hundred dollars (\$2,500) more than the salary of a county assessor who has a level two certification. If a county assessor who takes office with a level two certification attains a level three certification not later than January 1 of the third year of the county assessor's term of office, the county assessor is entitled to be paid the salary of a county assessor who has attained a level three certification, beginning on the date the county assessor attains the level three certification.**

**(b) The county fiscal body shall establish the salary for an elected township assessor of the county so that a township assessor who has attained a level three certification under IC 6-1.1-35.5 is entitled to an annual salary that is at least two thousand five hundred dollars (\$2,500) more than the salary of a township assessor who has a level two certification. If a township assessor who takes office with a level two certification attains a level three certification not later than January 1 of the third year of the township assessor's term of office, the township assessor is entitled to be paid the salary of a township assessor who has attained a level three certification, beginning on the date the township assessor attains the level three certification.**

**(c) The county fiscal body shall establish the salary for a county or township deputy assessor so that a deputy assessor who has**





**attained a level two or level three certification under IC 6-1.1-35.5 is entitled to receive an annual salary that is at least five hundred dollars (\$500) more than a deputy assessor who has not attained a level two or a level three certification, beginning on the date the township assessor attains the level two or level three certification.**

SECTION 6. IC 36-2-15-2, AS AMENDED BY P.L.88-2005, SECTION 15, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2015]: Sec. 2. (a) A county assessor shall be elected under IC 3-10-2-13 by the voters of the county.

(b) To be eligible to serve as an assessor, ~~a person~~ **an individual** must meet the **following** qualifications ~~prescribed by IC 3-8-1-23~~ **before taking office:**

**(1) If the individual has never held the office of county assessor, the individual must have attained a level two assessor-appraiser certification under IC 6-1.1-35.5.**

**(2) If the individual has held the office of county assessor, the individual must have attained a level three assessor-appraiser certification under IC 6-1.1-35.5.**

(c) A county assessor must reside within the county as provided in Article 6, Section 6 of the Constitution of the State of Indiana. The assessor forfeits office if the assessor ceases to be a resident of the county.

(d) The term of office of a county assessor is four (4) years, beginning January 1 after election and continuing until a successor is elected and qualified.

SECTION 7. IC 36-2-15-5, AS AMENDED BY P.L.76-2014, SECTION 65, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2015]: Sec. 5. (a) The county assessor shall perform the functions assigned by statute to the county assessor, including the following:

- (1) Countywide equalization.
- (2) Selection and maintenance of a countywide computer system.
- (3) Certification of gross assessments to the county auditor.
- (4) Discovery of omitted property.
- (5) In:
  - (A) a township in which the transfer of duties of the elected township assessor is required by subsection (c); or
  - (B) a township in which the duties relating to the assessment of tangible property are not required to be performed by a township assessor elected under IC 36-6-5;

performance of the assessment duties prescribed by IC 6-1.1.

(b) A transfer of duties between assessors does not affect:



- (1) any assessment, assessment appeal, or other official action made by an assessor before the transfer; or
- (2) any pending action against, or the rights of any party that may possess a legal claim against, an assessor that is not described in subdivision (1).

Any assessment, assessment appeal, or other official action of an assessor made by the assessor within the scope of the assessor's official duties before the transfer is considered as having been made by the assessor to whom the duties are transferred.

(c) If

(1) ~~for a particular general election after June 30, 2008; the person~~ **individual** elected to the office of township assessor has not attained the **assessor-appraiser** certification of a **level two assessor-appraiser** or

(2) ~~for a particular general election after January 1, 2016; the person elected to the office of township assessor has not attained the certification of a level three assessor-appraiser;~~

~~as provided in IC 3-8-1-23.6 level required by IC 36-6-5-1~~ before the date the term of office begins, the assessment duties prescribed by IC 6-1.1 that would otherwise be performed in the township by the township assessor are transferred to the county assessor on that date. If assessment duties in a township are transferred to the county assessor under this subsection, those assessment duties are transferred back to the township assessor if at a later election a ~~person~~ **an individual** who has attained the ~~required level of assessor-appraiser~~ certification referred to in subdivision (1) or (2) **level required by IC 36-6-5-1** is elected to the office of township assessor.

(d) If assessment duties in a township are transferred to the county assessor under subsection (c); the office of elected township assessor remains vacant for the period during which the assessment duties prescribed by IC 6-1.1 are transferred to the county assessor.

(e) A referendum shall be held under sections 7.4 through 11 of this chapter in each township in which the number of parcels of real property on January 1, 2008; is at least fifteen thousand (15,000) to determine whether to transfer to the county assessor the assessment duties prescribed by IC 6-1.1 that would otherwise be performed by the elected township assessor of the township."

SECTION 8. IC 36-2-15-7.4 IS REPEALED [EFFECTIVE JULY 1, 2015]. Sec. 7.4: (a) Assessment duties are transferred to the county assessor as described in section 5(e) of this chapter only if a majority of the individuals in the township who vote in a referendum that is conducted in accordance with this section and sections 8 through 11 of



this chapter approves the transfer:

(b) The question to be submitted to the voters in the referendum must read as follows:

"Should the assessing duties of the elected township assessor in the township be transferred to the county assessor?"

SECTION 9. IC 36-2-15-8 IS REPEALED [EFFECTIVE JULY 1, 2015]. Sec. 8: (a) The county legislative body shall act under IC 3-10-9-3 to certify the question to be voted on at the referendum under this chapter to the county election board:

(b) Each county clerk shall, upon receiving the question certified by the county legislative body under subsection (a), call a meeting of the county election board to make arrangements for the referendum:

(c) The referendum shall be held in the general election in 2008:

(d) The referendum shall be held under the direction of the county election board, which shall take all steps necessary to carry out the referendum:

(e) Not less than ten (10) days before the date on which the referendum is to be held, the county election board shall cause notice of the question that is to be voted upon at the referendum to be published in accordance with IC 5-3-1:

SECTION 10. IC 36-2-15-9 IS REPEALED [EFFECTIVE JULY 1, 2015]. Sec. 9: Each county election board shall cause:

(1) the question certified to the circuit court clerk by the county legislative body to be placed on the ballot in the form prescribed by IC 3-10-9-4; and

(2) an adequate supply of ballots and voting equipment to be delivered to the precinct election board of each precinct in which the referendum under this chapter is to be held:

SECTION 11. IC 36-2-15-10 IS REPEALED [EFFECTIVE JULY 1, 2015]. Sec. 10: The individuals entitled to vote in a referendum under this chapter are all the registered voters resident in the township in which the referendum is held:

SECTION 12. IC 36-2-15-11 IS REPEALED [EFFECTIVE JULY 1, 2015]. Sec. 11: (a) Each precinct election board shall count the affirmative votes and the negative votes cast in the referendum under this chapter and shall certify those two (2) totals to the county election board of the county: The circuit court clerk of the county shall, immediately after the votes cast in the referendum have been counted, certify the results of the referendum to the county legislative body: Upon receiving the certification of all the votes cast in the referendum, the county legislative body shall promptly notify the department of local government finance of the result of the referendum: If a majority



of the individuals who voted in the referendum voted "yes" on the referendum question:

- (1) the county legislative body shall promptly notify:
  - (A) the county assessor;
  - (B) the elected township assessor in the township; and
  - (C) each candidate in an election described in subsection (b);
- of the results of the referendum; and
- (2) with respect to a particular elected township assessor in the county, the assessment duties prescribed by IC 6-1.1 are transferred to the county assessor on January 1, 2009.

(b) If:

- (1) an election is held in the general election in 2008 of an elected township assessor; and
- (2) a majority of the individuals who voted in the referendum held under this chapter voted "yes" on the referendum question;

the results of the election of the elected township assessor are nullified."

Delete pages 3 through 4.

Page 5, delete lines 1 through 4.

Page 5, line 10, delete "2016," and insert "2017,".

Page 5, line 14, delete "2016," and insert "2017,".

Page 5, line 17, delete "2016." and insert "2017,".

Page 5, line 20, after "authorize" insert "either of the following:".

Page 5, line 20, delete "the", begin a new line block indented and insert:

**"(1) The".**

Page 5, between lines 22 and 23, begin a new line block indented and insert:

**"(2) Contracting with a person who has attained, or who employs for purposes of the contract an individual who has attained, the certification of a level three assessor-appraiser under IC 6-1.1-35.5.**

**Payment for the deputy, employee, or contractor shall be made from the budget for the county assessor."**

Page 5, delete lines 23 through 42, begin a new paragraph and insert:

"SECTION 14. IC 36-6-5-1, AS AMENDED BY P.L.1-2009, SECTION 164, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2015]: Sec. 1. (a) Subject to subsection (g), before 2009, a township assessor shall be elected under IC 3-10-2-13 by the voters of each township:

(1) having:



- (A) a population of more than eight thousand (8,000); or
- (B) an elected township assessor or the authority to elect a township assessor before January 1, 1979; and
- (2) in which the number of parcels of real property on January 1, 2008, is at least fifteen thousand (15,000).
- (b) Subject to subsection (g), before 2009, a township assessor shall be elected under IC 3-10-2-14 (repealed effective July 1, 2008) in each township:
  - (1) having a population of more than five thousand (5,000) but not more than eight thousand (8,000), if:
    - (A) the legislative body of the township, by resolution, declares that the office of township assessor is necessary; and
    - (B) the resolution is filed with the county election board not later than the first date that a declaration of candidacy may be filed under IC 3-8-2; and
  - (2) in which the number of parcels of real property on January 1, 2008, is at least fifteen thousand (15,000).
- (c) Subject to subsection (g), a township government that is created by merger under IC 36-6-1.5 shall elect only one (1) township assessor under this section.
- (d) Subject to subsection (g), after 2008 a township assessor shall be elected under IC 3-10-2-13 only by the voters of each township in which:
  - (1) the number of parcels of real property on January 1, 2008, is at least fifteen thousand (15,000); and
  - (2) the transfer to the county assessor of the assessment duties prescribed by IC 6-1.1 is disapproved in the referendum under IC 36-2-15.
- (e) The township assessor must reside within the township as provided in Article 6, Section 6 of the Constitution of the State of Indiana. The assessor forfeits office if the assessor ceases to be a resident of the township.
- (f) The term of office of a township assessor is four (4) years, beginning January 1 after election and continuing until a successor is elected and qualified. However, the term of office of a township assessor elected at a general election in which no other township officer is elected ends on December 31 after the next election in which any other township officer is elected.
- (g) **A person who runs for the office of township assessor in an election after June 30, 2008, is subject to IC 3-8-1-23.6. To be eligible to serve as a township assessor, an individual must meet the following qualifications before taking office:**



**(1) If the individual has never held the office of township assessor, the individual must have attained a level two assessor-appraiser certification under IC 6-1.1-35.5.**

**(2) If the individual has held the office of township assessor, the individual must have attained a level three assessor-appraiser certification under IC 6-1.1-35.5.**

(h) After June 30, 2008, the county assessor shall perform the assessment duties prescribed by IC 6-1.1 in a township in which the number of parcels of real property on January 1, 2008, is less than fifteen thousand (15,000)."

Delete page 6.

Page 7, delete line 1.

Page 7, line 5, delete "2016," and insert "**2017**,".

Page 7, line 9, delete "2016," and insert "**2017**,".

Page 7, line 12, delete "2016." and insert "**2017**,".

Page 7, line 15, after "authorize" insert "**either of the following**:".

Page 7, line 15, delete "the", begin a new line block indented and insert:

**"(1) The".**

Page 7, after line 17, begin a new line block indented and insert:

**"(2) Contracting with a person who has attained, or who employs for purposes of the contract an individual who has attained, the certification of a level three assessor-appraiser under IC 6-1.1-35.5.**

**Payment for the deputy, employee, or contractor shall be made from the budget for the township assessor."**

Renumber all SECTIONS consecutively.

and when so amended that said bill do pass.

(Reference is to SB 426 as reprinted February 24, 2015.)

PRICE

Committee Vote: yeas 7, nays 2.

